ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY

(including SIND and ADEN)

For the year 1928-29.

133237

CALCUTTA
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1929

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency in the year ending 31st March 1929.

Serial No.	Classification.	Assessment for 1928-29.
1	2	3
		Rs.
1	Salaries—	
	(a) Paid by Government	18,17,141
	(b) „ „ local authorities	2,08,568
	(c) „ „ companies, other public bodies and associations	25,42,735
	(d) „ „ private employers	6,37,472
2	Interest on securities—	
	(a) On securities of the Government of India or of a Local Government	23,88,596
	(b) „ debentures or other securities of a local authority or a company	15,31,543
3	Income derived from property	29,08,024
4	„ „ „ business	(a)1,59,09,509
5	Professional earnings	8,55,921
6	Income derived from other sources	16,50,238
7	TOTAL OF ITEMS 1 TO 6	3,05,09,747
8	(a) Amount to be deducted on account of section 15	3,08,126
	(b) Amount to be deducted on account of section 17	1,92,046
9	Resultant demand	3,00,09,575
10	* Arrears	17,11,159*
11	Penalties—	
	(a) Penal assessments under section 25 (2)	1,570
	(b) „ „ „ „ 28	37,271
	(c) „ recoveries „ „ 46 (1)	21,708
	(d) Other penalties and fines	3,375
12	Miscellaneous—	
	(a) Composition under section 53 (2)	45,252
	(b) Other items	10,113
13	TOTAL OF ITEMS 9 TO 12	3,18,49,113
14	Refund or rebate of tax—	
	(a) On interest on securities under section 48	(b)5,54,282
	(b) „ dividends of Companies under section 48	10,40,869
	(c) To partners of firms under section 48	2,42,033
	(d) Under section 49	(c)3,16,687
	(e) Under arrangement with the Indian States	29,053
	(f) Other refunds †	17,41,838
15	TOTAL REFUNDS	45,25,662
16	Net demand (item 13 *minus* item 15)	2 73,23,451
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	22,89,088
18	*Add*—Excess collections and advance payments	25,540
18-A	*Add*—Unpaid refunds of the year under review	1,46,067
18-B	*Deduct*—Paid refunds out of unpaid refunds of 1927-28	1,10,331
19	Net Collections	2,50,95,639

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.
* Amount of arrears shown in the 1927-28 return	24,60,157
Add—Amount erroneously excluded from the last return	5,902
TOTAL	24,66,106
Deduct—Amount erroneously included in the last return	16
Correct figure of arrears at the end of 1927-28	24,66,054
Deduct—	Rs.
Amount written off	60,001
„ remitted	6,94,930
	7,54,931
Amount of arrears for previous year shown in item No. 10 of this return	17,11,159

(a) Includes demand of Rs. 73,120 from the B., B. and C. I. Railway Co.

(b) Includes refund of Rs. 49,098 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax. Also includes rebate of Rs. 15,634 allowed to the Local Government at 3 per cent. on the tax on interest on the Bombay Development Loans.

(c) Includes refund of Rs. 40,747 paid to the B., B. and C. I. Railway Co.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency in the year ending 31st March 1929.

Serial No.	Classification.	Assessment for 1928-29.
1	2	3
		Rs.
1	Demand for the year	82,18,858
2	* Arrears	7,80,032*
3	Miscellaneous including penalties	61
4	TOTAL OF ITEMS 1 TO 3	89,98,951
5	Refunds †	11,30,414
6	Net demand (item 4 *minus* item 5)	78,68,537
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	12,07,260
8	*Add*—Excess collections and advance payments	66,228
8-A	*Add*—Unpaid refunds of the year under review	938
8-B	*Deduct*—Paid refunds of the previous year	12
9	Net Collections	67,28,431

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in Return No. I, and not in Return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax

	Rs.	Rs.
* Arrears shown in item No. 7 of the last year's return		14,90,586
Add—Amount erroneously excluded from the last return		2,312
Correct figure of arrears at the end of 1927-28		14,92,898
Less—		
Amount written off	4,273	
„ remitted	7,08,593	
		7,12,866
Arrears now shown in item No. 2		7,80,032

RETURN No. III.

Refunds under the Indian Income-tax Act, 1922, granted in the Bombay Presidency in the year ending 31st March 1929.

A—UNDER SECTION 48.

Serial No.	Rate of refund or rebate.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Remarks.
		No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9
	Rs. A. P.		Rs.		Rs.		Rs.	
1	0 1 6	2,622	(a)3,73,648	9,212	5,51,105	373	78,920	
2	0 1 1	1,087	43,090	4,402	2,94,834	190	37,765	
3	0 1 0	809	47,268	3,233	3,22,141	144	52,217	
4	0 0 9	566	56,169	2,276	3,03,940	97	43,581	
5	0 0 6	267	(b)28,780	1,008	1,32,487	50	19,501	
6	0 0 3	85	5,327	407	36,362	29	10,949	
	TOTAL .	5,436	5,54,282	20,538	16,40,869	883	2,42,933	

B—UNDER SECTION 49.

	Rs.
Refunds to companies *	2,58,673

(a) Includes refunds of Rs. 49,098 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.
(b) Includes rebate of Rs. 15,634 allowed to the Local Government at 3 per cent. on the tax on interest on the Bombay Development Loans.
* NOTE.—Refunds to others are included in Return No. I.

RETURN No. IV (including collections made and refunds

Classification of grades of income-tax collected in the Bombay Presidency in the year Government has a share

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
I	2,000 to 2,499 .	1,71,71,322	4,47,046	8,702	..	..	..	..	437	12
II	2,500 „ 2,999 .	98,58,451	2,56,368	5,203	..	..	..	..	..	..
III	3,000 „ 3,499 .	84,90,067	2,21,325	4,254	..	..	..	..	..	..
IV	3,500 „ 4,999 .	1,81,81,046	4,76,684	6,938	..	..	..	..	421	13
V	5,000 „ 7,499 .	1,86,15,436	5,86,044	13,734	..	..	..	..	567	18
VI	7,500 „ 9,999 .	1,12,21,657	3,54,969	4,919	..	..	..	..	..	..
VII	10,000 „ 12,499 .	98,34,311	4,60,617	15,487	..	..	..	..	200	9
VIII	12,500 „ 14,999 .	65,56,937	3,07,315	6,185	..	..	..	..	..	..
IX	15,000 „ 19,999 .	91,10,816	4,29,382	7,696	..	..	..	..	..	..
X	20,000 „ 24,999 .	63,17,419	3,93,352	16,496	..	..	..	..	..	..
XI	25,000 „ 29,999 .	31,96,475	2,01,723	9,722	..	..	..	..	..	..
XII	30,000 „ 39,999 .	43,99,391	3,42,853	20,757	..	..	..	..	..	..
XIII	40,000 „ 49,999 .	20,76,375	1,94,012	13,582	..	..	..	..	..	..
XIV	50,000 and over .	16,04,892	1,50,459	37,632	..	..	..	..	..	..
XV	Unclassified income :—									
	(a) taxed at source at the maximum rate.	..	..	324	1,94,38,285	18,18,286	60,82,454	5,70,230	1,63,37,291	15,31,490
	(b) covered by anticipatory certificates.	..	..	..	1,04,60,615	9,73,538	62,230	5,823	3,74,040	31,006
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	26,978	7,401	..	..	..	..	..	..	..
	TOTAL .	12,66,61,573	48,29,550	1,71,631	2,98,98,900	27,91,824	61,44,684	5,76,053	1,67,12,939	15,62,548

NOTES—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 19. Cash refunds granted on this account after collection of tax should be included in columns 22 and 23.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XV and need not be classified and shown against grades I to XIV.

(*c*) Refunds at 18 pies on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 22 and 23. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 22 and 23 include refunds due on appeal, etc., relating to the previous year.

A. Excludes collection of Rs. 73,120 from the B., B. & C. I. Railway Co.

B. Includes refund of Rs. 49,098 granted to the Local Government on account of the Bombay Development Loan.

C. Includes rebate of Rs. 15,634 allowed to the Local Government on account of the tax on interest on the Bombay Development Loan.

D. Excludes refund of Rs. 40,747 paid to the B., B. & C. I. Railway Co.

granted by the non-Resident's Refunds Circle, Bombay).

ending 31st March 1929, on income in respect of which the Provincial under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, allowances originally granted for insurance premia, etc., under section 15).

(b) Profits of							
Companies.		Registered firms.		Income of Hindu undivided families.		All other income not included in columns 8 to 17.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	42,94,313	1,09,516	1,27,28,790	3,32,137
..	..	..	..	24,93,045	65,005	86,78,451	2,25,976
..	..	..	..	23,15,468	60,078	92,78,808	2,41,804
..	..	..	..	54,66,624	1,42,416	2,14,08,678	5,58,138
..	..	..	..	63,53,974	2,00,083	2,70,78,654	6,46,855
..	..	..	..	41,18,509	1,29,289	1,87,43,439	5,99,543
..	..	..	..	32,56,995	1,53,020	1,53,27,115	7,14,992
..	..	..	..	16,37,651	76,783	82,08,456	3,84,272
..	..	..	..	28,48,084	1,35,050	1,49,57,158	7,01,026
..	..	..	..	15,50,905	97,107	1,32,66,047	8,24,204
..	..	..	..	12,89,629	80,940	90,32,333	5,64,883
..	..	..	..	21,89,262	1,72,527	1,19,36,168	9,30,823
..	..	..	..	14,86,805	1,39,388	91,29,124	8,49,152
..	..	..	..	91,00,685	8,51,881	3,00,01,555	28,17,448
6,57,51,352	A. 61,51,637	1,64,74,220	15,44,555	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
6,57,51,352	61,51,637	1,64,74,220	15,44,555	4,83,11,349	24,13,083	20,97,74,776	1,05,82,255

Interest on tax-free securities . . . . . Rs. 1,59,21,856

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1929, on income in respect of which the Provincial Government has a share under Devolution Rule 15—*contd.*

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through section 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16 and 18).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17 and 19).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 20 *minus* column 22).	Tax collected (column 21 *minus* columns 23, 24 and 25).	
1	2	20	21	22	23	24	25	26	27	28
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	2,000 to 2,499 .	3,41,04,862	8,97,413	10,47,723	27,585	48,314	2,167	3,30,57,139	8,19,347	13,794
II	2,500 „ 2,999 .	2,10,29,947	5,52,552	3,93,045	10,325	..	837	2,06,36,902	5,41,390	8,401
III	3,000 „ 3,499 .	2,00,84,343	5,27,461	4,05,602	10,785	..	870	1,96,78,741	5,15,806	6,781
IV	3,500 „ 4,999 .	4,50,56,169	11,84,189	8,49,528	23,129	..	2,249	4,42,06,641	11,58,811	11,659
V	5,000 „ 7,499 .	5,20,48,631	16,46,784	7,31,566	25,019	14,197	3,752	5,13,17,065	16,03,786	9,944
VI	7,500 „ 9,999 .	3,40,83,605	10,79,720	824,485	27,479	102	6,875	3,32,59,120	10,45,264	4,490
VII	10,000 „ 12,499 .	2,84,18,621	13,44,125	6,68,397	34,624	48,389	2,168	2,77,50,224	12,58,944	3,118
VIII	12,500 „ 14,999 .	1,64,03,044	7,74,555	3,48,294	16,384	..	1,165	1,60,54,750	7,57,056	1,539
IX	15,000 „ 19,999 .	2,69,16,058	12,73,156	8,32,941	41,930	..	5,595	2,60,83,117	12,25,631	1,867
X	20,000 „ 24,999 .	2,11,34,371	13,31,159	6,12,690	39,690	27,172	1,014	2,05,21,681	12,63,283	1,206
XI	25,000 „ 29,999 .	1,35,18,437	8,57,268	2,16,086	14,079	..	1,468	1,33,02,351	8,41,721	633
XII	30,000 „ 39,999 .	1,85,24,821	14,66,960	3,63,147	30,110	16,302	1,365	1,81,61,674	14,19,183	723
XIII	40,000 „ 49,999 .	1,26,92,304	11,96,134	3,13,109	30,633	19,001	15	1,23,79,195	11,46,485	422
XIV	50,000 and over .	4,07,07,132	38,57,420	12,04,644	1,59,806	..	..	3,95,02,488	36,97,614	715
XV	Unclassified income:—									
	(a) taxed at source at the maximum rate.	12,40,83,602	1,16,16,522	2,44,79,598	B. 22,76,292	..	..	9,96,04,004	93,40,230	*797
	(b) covered by anticipatory certificates.	1,08,96,885	10,19,367	1,08,96,885	10,10,367	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	26,978	7,401	..	..	..	82	26,978	7,319	18
	TOTAL .	51,97,29,810	3,06,23,136	4,41,87,740	37,78,187	1,73,477	29,622	47,55,42,070	2,66,41,850	71,112

* This excludes the number of assessees suffering tax at source on the interest on Government Securities alone, as the Public Debt Office is unable to supply the same.

	Rs.	Rs.
Total (column 27) .		2,66,41,850
Add—Excess collections and miscellaneous	88,957	
Add—Penalties (actual collections)	57,087	
Add—Unpaid refunds of 1928-29	1,46,067	
		2,92,111
TOTAL .		2,69,33,961
C.—*Deduct*—Refunds and rebates at 3, 6, 9, 12 and 13 pies on account of incomes shown in columns 6 to 15.	14,34,411	
Deduct—Amounts paid as money order commission for sending refunds. . .	1,067	
Deduct—Refunds of 1927-28 paid in 1928-29	1,10,331	
Deduct—Interest paid under section 66 (7)	60,440	
D. *Deduct*—Refunds and rebates under section 49, and as per arrangement with Native States, etc.	2,64,446	
		18,70,695
Net collections .		2,50,63,266

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1929.

Class.	Amount of income.	Collection from *Individuals.*			Collection from *Companies.*			Collection from Unregistered *Firms.*			Collection from Hindu Undivided *Families.*			Total Collection.			Refunds.	Net collection.
		Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.	Number of assessees.	* Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	50,001 to 1,00,000	329	2,25,06,885	3,60,949	69	48,18,263	83,840	45	32,66,040	63,415	31	27,94,182	22,639	474	3,33,85,370	5,30,843	67,610	4,63,233
II	1,00,001 ,, 1,50,000	64	77,73,378	3,09,931	32	43,44,320	1,59,151	9	11,50,735	50,926	29	44,60,159	1,18,169	134	1,77,28,592	6,38,177	82,644	5,55,533
III	1,50,001 ,, 2,00,000	27	53,84,385	2,77,870	26	46,77,619	1,98,848	1	1,60,982	6,240	10	17,11,720	81,564	64	1,19,34,706	5,64,522	25,057	5,39,465
IV	2,00,001 ,, 2,50,000	26	60,00,326	3,92,317	13	28,88,188	1,39,093	..	..	..	4	11,12,387	55,934	43	1,00,00,901	5,87,344	81,205	5,06,139
V	2,50,001 ,, 3,00,000	7	22,23,949	1,97,473	8	25,33,997	1,30,250	..	..	..	2	5,31,639	36,910	17	52,89,585	3,64,633	..	3,64,633
VI	3,00,001 ,, 3,50,000	..	..	..	7	26,11,740	1,38,234	..	..	..	1	3,39,271	38,278	8	29,51,011	1,76,512	..	1,76,512
VII	3,50,001 ,, 4,00,000	4	18,96,928	2,37,170	14	53,01,400	2,86,649	..	..	..	..	..	..	18	71,98,328	5,23,819	..	5,23,819
VIII	4,00,001 ,, 4,50,000	1	8,25,429	90,362	5	21,55,183	1,19,074	1	4,30,307	63,211	..	..	..	7	34,10,919	2,72,647	..	2,72,647
IX	4,50,001 ,, 5,00,000	..	..	..	3	18,97,030	79,647	..	..	..	..	..	..	3	18,97,030	79,647	..	79,647
X	5,00,001 ,, 5,50,000	1	5,26,285	766	2	10,87,661	61,729	..	..	..	..	..	..	3	16,13,946	62,495	59,883	2,612
XI	5,50,001 and more .	4	49,55,713	8,94,076	38	5,25,85,373	30,96,974	..	..	..	..	..	..	42	5,75,41,086	39,91,050	7,74,696	32,16,354
	Total .	463	5,20,93,278	27,60,914	217	8,49,00,774	44,93,489	56	50,08,064	1,83,792	77	1,09,49,358	3,53,494	813	15,29,51,474	77,91,689	10,91,095	67,00,594

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

Add—Excess collections and miscellaneous		66,228
Add—Penalties (actual collections)		61
Total		67,66,883
Add—Unpaid refunds of the year under review		938
Total		67,67,821
	Rs.	
Deduct—Paid refunds of 1927-28	12	
Deduct—Interest under section 66 (7) paid	39,378	
		39,390
Net Collections		67,28,431

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1929.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	3,58,358	9	35,144	17	3,93,502
2	Buildings and land	2	24,746	1	1,467	3	26,213
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	54	9,00,012	..	..	54	9,00,012
5	Cotton pressing, ginning and cleaning	6	25,488	5	13,589	11	39,077
6	Engineering	2	37,376	..	..	2	37,376
7	Flour mills	3	15,450	1	625	4	16,075
8	Insurance—Fire, Marine and Life	15	4,06,620	..	..	15	4,06,620
9	Iron and steel works	1	3,125	2	17,452	3	20,577
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	1	587	..	..	1	587
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	40,308	2	5,656	4	45,964
17	Steam navigation—Ocean	2	47,829	..	..	2	47,829
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	14	2,76,297	..	..	14	2,76,297
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,33,852	..	..	2	3,33,852
23	Woollen mills	..	..	..	..	..	..
24	Others	105	20,23,441	576	32,24,267	681	52,47,708
	Total	217	44,93,489	596	32,98,200	813	77,91,689

Analysis of the different sources of income included under item "24—Others" as shown in Return No. VI.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Engineering and Architects	1	10,278	1	1,205	2	11,483
2	Legal Practitioners	..	..	43	1,60,367	43	1,60,367
3	Medical ,,	..	..	4	3,422	4	3,422
4	Match Factory	..	..	2	9,357	2	9,357
5	Saw and Timber Mills	1	4,929	..	..	1	4,929
6	Silk reeling, weaving and embroidery works	2	18,855	2	5,314	4	24,169
7	Agents and Brokers	15	2,35,671	127	14,82,004	142	17,17,675
8	Money-lenders	1	1,093	40	97,206	41	98,299
9	Contractors	2	3,741	12	1,70,761	14	1,74,502
10	Cloth dealers	2	41,268	8	36,502	10	77,770
11	Books and stationery sellers	..	..	..	..	..	..
12	Building material ,,	1	2,01,516	..	..	1	2,01,516
13	Liquor sellers (Dealers in wines and spirits)	2	16,953	7	21,815	9	38,768
14	Piece-goods (cotton, silk, etc.) sellers	1	24,509	20	27,444	21	51,953
15	Salt business	..	..	1	6,267	1	6,267
16	Dealers in precious metals and stones and jewellery	..	..	3	2,859	3	2,859
17	Property owners	3	55,687	67	2,78,171	70	3,33,858
18	Wholesale cotton merchants	4	1,38,272	18	93,301	22	2,31,573
19	Salary	..	..	5	9,963	5	9,963
20	Dividends	2	54,481	40	2,59,149	42	3,13,630
21	Importers and Exporters	1	1,563	1	828	2	2,391
22	Timber Merchants	..	..	2	1,802	2	1,802
23	Metal ,,	..	..	1	248	1	248
24	Electric Companies	2	25,735	..	..	2	25,735
25	Turf Club	1	11,993	..	..	1	11,993
26	Ship-chandlers	..	..	..	..	..	..
27	Sugar merchants	..	..	1	1,208	1	1,208
28	Stevedores and Dubashes	..	..	1	1,772	1	1,772
29	Ice factory	1	6,315	..	..	1	6,315
30	Accountants and Auditors	..	..	3	23,692	3	23,692
31	Telegraphs	2	35,762	..	..	2	35,762
32	Hotels	3	16,611	..	..	3	16,611
33	Photographers	1	17,589	..	..	1	17,589
34	Dyeing and Bleeching Works	1	5,243	..	..	1	5,243
35	Hydraulic works	2	1,64,701	..	..	2	1,64,701
36	Sewing machines	1	1,51,070	..	..	1	1,51,070
37	Gas Companies	1	21,852	..	..	1	21,852
38	Mill and Gin Stores suppliers	..	..	..	..	..	..
39	Oil Mills	1	1,01,696	..	..	1	1,01,696
40	Investments	17	4,32,043	8	77,062	25	5,09,105
41	Umbrella merchants	..	..	1	3,443	1	3,443
42	Cinemas	..	..	3	3,965	3	3,965
43	Dealers in motor cars	6	74,153	..	..	6	74,153
44	Chemists and Druggists	2	7,788	..	..	2	7,788
45	Landing and shipping	..	..	..	..	..	..
46	Colour manufacturing	3	35,533	2	4,751	5	40,284
47	Cement ,,	1	63,899	..	..	1	63,899
48	Leather merchant	..	..	..	..	..	..
49	Interest	..	..	10	19,595	10	19,595
50	Commission	..	..	7	11,648	7	11,648
51	Priesthood	..	..	..	..	..	..
52	Railway Contract	..	..	..	..	..	..
53	Excise ,,	..	..	..	..	..	..
54	Building ,,	..	..	..	..	..	..
55	Fish manure	..	..	..	..	..	..
56	Italian Salt Works	..	..	7	68,319	7	68,319
57	Sind Works	..	..	..	..	..	..
58	Yarn Dealers	..	..	6	1,558	6	1,558
59	Safe manufacturers	..	..	1	1,673	1	1,673
60	Tailors and Outfitters	1	125	2	3,143	3	3,268
61	Others	21	42,517	120	3,34,453	141	3,76,970
	Total	105	20,23,441	576	32,24,267	681	52,47,708

List of important sources of income, most of the recipients of which are liable to income-tax and not super-tax.

(1) Engineers and Architects.
(2) Legal Practitioners.
(3) Medical Practitioners.
(4) Books and Stationery Sellers.
(5) Liquor Sellers.
(6) Property owners.
(7) Chemists and Druggists.
(8) Restaurants.
(9) Accountants and Auditors.
(10) Grain Sellers.
(11) Silk reeling, weaving and embroidery work.
(12) Jewellers.
(13) Contractors.
(14) Cinemas.
(15) Mill Stores Suppliers.
(16) Agents and Brokers.
(17) Cloth Dealers.
(18) Money-lenders.
(19) Timber Merchants.
(20) Cotton Business.
(21) Flour Mills.
(22) Glass Works.
(23) Hardware.
(24) Aerated Water Factories.
(25) Brass Factories.
(26) Embroidery Business.
(27) Oilseeds.
(28) Ghee Merchants.
(29) Dubashes.
(30) Electric Suppliers.
(31) Shipping.
(32) Motor Cars.

RETURN No. VII.

Income-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46(1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City	36,650	38,382	2,045	2,412	1,489	25	25	6	290	265	98	..	..	11,848	11,94,173	..	69	2,632	737	..	..	..	36,545	5,637	54,984
Ahmedabad	4,111	4,683	815	732	566	..	..	..	55	51	16	..	..	9	66,994	..	20	170	21	..	..	..	1,533	291	5,456
Kaira	779	680	126	131	67	..	..	..	5	5	1	..	..	..	4,643	..	7	2	..	..	..	..	535	..	..
Broach	765	631	143	153	111	..	..	..	20	19	9	..	..	..	66,309	..	6	1	..	..	..	..	10,335	..	..
Panch Mahals	657	620	201	199	142	..	..	..	13	9	..	..	..	..	4,810	..	16	3	1	..	..	1	..	..	..
Surat	2,029	2,178	626	556	398	..	..	..	82	76	37	..	..	..	20,032	..	10	268	..	..	..	..	437	31	..
Ahmednagar	805	928	175	172	113	..	..	..	11	11	6	..	..	290	9,164	..	4	39	9	1	1	..	189	208	..
East Khandesh	1,675	1,623	156	168	85	..	..	..	22	21	8	..	..	..	10,702	..	10	28	..	..	..	2	484	54	..
West Khandesh	964	980	54	56	21	..	..	..	4	4	..	..	..	..	1,090	..	4	26	..	..	..	1	..	125	..
Nasik	1,420	1,347	396	386	241	..	..	..	35	34	8	..	..	2,500	19,686	..	13	14	7	..	..	1	..	..	..
Poona	3,243	2,873	390	376	226	..	..	..	60	57	17	..	..	20	24,283	1	20	124	39	..	..	4	3,013	104	..
Satara	771	747	65	64	34	..	..	..	6	8	4	..	..	144	2,263	..	2	18	4	..	..	1	475	..	..
Sholapur	1,284	1,214	203	207	119	..	..	..	30	33	19	..	..	..	25,283	..	12	54	22	..	..	2	3,341	2,894	..
Belgaum	824	866	105	86	31	..	..	..	6	6	1	..	..	..	3,292	..	..	29	13	..	..	..	39	78	..
Bijapur	736	744	63	62	17	..	..	..	3	3	1	..	..	..	721	..	1	33	10	..	..	..	160	..	..
Dharwar	1,144	1,224	116	95	45	..	..	..	3	1	..	..	..	792	4,822	..	10	..	55	..	..	..	80	..	..
Kanara A. G. & B. G.	365	419	69	97	33	..	..	..	9	9	5	..	..	167	1,378	..	..	6	14	..	..	..	374	..	..
Kolaba	626	621	94	83	30	..	..	..	6	5	1	..	..	..	2,099	..	1	12	4	..	..	..	..	..	..
Ratnagiri	412	474	55	48	19	..	..	..	1	..	..	..	..	..	918	..	2	5	2	..	..	..	..	..	..
Thana	773	1,046	133	141	76	1	1	1	19	20	9	..	..	14	25,264	..	..	52	17	..	..	..	154	..	..
B. S. Dist.	328	324	33	34	20	..	..	..	8	7	6	..	..	105	55,717	..	..	8	5	..	..	..	1,022	..	..
Karachi City	3,193	3,456	282	300	197	3	3	..	58	49	21	..	..	33	1,10,006	..	..	..	..	..	..	..	1,226	..	..
Karachi District	313	221	52	55	34	..	..	..	13	15	6	..	..	..	11,613	..	..	29	12	..	..	..	4	..	..
Hyderabad	978	1,104	141	148	84	..	..	..	8	9	4	..	..	..	4,736	..	..	10	2	..	..	..	55	..	..
Sukkur	459	752	38	36	22	..	..	..	3	3	1	..	..	484	2,329	..	..	..	..	..	..	..	..	..	..
Shikarpur	905	951	54	54	5	..	..	..	28	27	8	..	..	..	11,533	..	..	7	5	..	..	..	..	..	..
Larkana	595	601	111	110	56	..	..	..	7	6	2	..	..	..	2,584	..	2	14	1	..	..	..	..	..	..
Nawabshah	379	442	15	17	6	..	..	..	2	2	1	..	..	..	347	..	..	12	10	..	..	..	..	..	..
Thar and Parkar	490	522	55	56	19	..	..	..	4	5	2	..	..	..	2,161	..	1	26	..	..	..	..	..	..	..
Aden	1,248	1,286	4	4	2	..	..	..	..	..	..	..	..	..	54	..	..	64	..	..	..	..	..	..	..
Banas Kantha	44	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	68,965	71,953	6,815	7,038	4,308	29	29	7	811	760	291	..	..	16,406	16,88 ,946	1	210	3,686	990	1	1	12	60,001	9,422	60,440

* Include partially successful cases also.

RETURN No. VII—*contd.*

Super-tax.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City	660	689	101	99	56	2	3	3	24	31	22	..	..	4,763	9,93,837	..	..	53	14	..	..	..	313	..	39,378
Ahmedabad	74	86	19	22	12	..	..	..	10	9	4	..	..	..	84,092	..	..	..	..	..	..	..	..	..	..
Broach	2	2	1	3	2	..	..	..	1	1	1	..	..	..	1,17,336	..	..	..	..	..	..	..	3,960	..	..
Surat	5	6	..	1	1	..	..	..	..	..	..	..	..	..	762	..	..	..	..	..	..	..	..	..	..
Ahmednagar	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Khandesh	3	4	1	1	1	..	..	..	..	..	..	..	..	..	258	..	..	..	..	..	..	..	..	..	..
West Khandesh	1	..	1	1	1	..	..	..	..	..	..	..	..	..	500	..	..	..	..	..	..	..	..	..	..
Nasik	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Poona	5	8	5	5	3	..	..	..	2	2	..	..	..	..	3,312	..	..	..	..	..	..	..	..	..	..
Satara	1	1	..	..	..	..	..	..	1	2	2	..	..	1,389	..	..	..	..	..	..	..	..	..	..	..
Sholapur	7	5	3	2	1	..	..	..	..	..	..	..	..	..	189	..	..	..	..	..	..	..	..	..	..
Belgaum	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Dharwar	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kolaba	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Thana	..	..	1	1	1	..	..	..	..	..	..	..	..	..	3,125	..	..	..	..	..	..	..	..	..	..
Bombay S. District	1	..	2	2	2	..	..	..	..	..	..	..	..	..	61,621	..	..	..	..	..	..	..	..	..	..
Karachi City	25	28	..	..	..	..	..	..	..	..	..	..	..	..	40,434	..	..	..	..	..	..	..	..	..	..
Hyderabad	2	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sukkur	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shikarpur	2	..	..	..	..	..	..	..	..	..	..	..	..	..	4,865	..	..	..	..	..	..	..	..	..	..
Thar and Parkar	1	..	..	..	..	..	..	..	..	..	..	..	..	..	3,125	..	..	..	..	..	..	..	..	..	..
Aden	11	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	809	847	134	137	80	2	3	3	38	45	29	..	..	6,152	13,13,456	..	..	53	14	..	..	..	4,273	..	39,378

* Include partially successful cases also.

RETURN No. VIII.

Districts.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns of income filed by persons other than those shown in columns 2 and 3.	Total number of returns filed.	Number of returns in column 4 accepted as correct.	Number of applications made under section 27 of Income-tax Act, 1922.	Number of successful applications under section 27 of Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessment on accounts.	NUMBER OF PERSONS DECLARED LIABLE TO TAX.	
											Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13
Bombay City	2,213	25,012	15,718	42,943	9,352	791	368	23,933	20,684	15,365	22,431	22,792
Ahmedabad District	561	3,579	3,755	7,895	428	283	99	6,757	4,809	3,508	532	4,225
Kaira	139	1,074	612	1,825	23	6	2	1,502	1,294	125	105	621
Panch Mahals	26	535	583	1,144	3	7	6	1,127	992	184	26	594
Broach	71	622	567	1,260	30	14	6	1,167	920	351	51	580
Surat	156	1,909	1,949	4,014	15	87	57	2,931	2,549	307	118	1,944
Ahmednagar	122	475	701	1,298	7	20	7	1,290	946	126	122	772
East Khandesh	126	897	1,386	2,409	17	12	7	2,179	1,854	525	114	1,418
West Khandesh	106	449	843	1,398	21	13	8	1,211	1,009	615	95	885
Nasik	226	706	1,174	2,106	13	29	16	1,654	1,370	6	167	1,174
Poona	584	737	1,930	3,251	397	132	35	2,336	2,082	402	584	2,408
Satara	107	291	591	989	46	9	2	845	802	28	97	650
Sholapur	21	763	1,186	1,970	61	41	15	1,932	1,458	616	18	1,248
Belgaum	120	421	654	1,195	17	31	7	956	837	372	118	748
Bijapur	62	297	401	760	52	79	11	685	675	282	55	714
Dharwar	200	813	968	1,981	111	42	14	1,815	1,254	818	80	1,144
Kanara	98	183	301	582	6	11	2	459	353	142	86	333
Kolaba	75	352	472	899	10	40	26	470	408	46	76	545
Ratnagiri	101	279	352	732	5	25	16	347	299	36	92	382
Thana	107	63	855	1,025	16	35	10	891	609	212	50	664
B. S. District	30	182	286	498	77	7	1	386	194	86	20	304
Karachi City	899	1,353	1,393	3,645	258	96	24	2,449	2,298	2,128	1,838	1,618
Karachi District	29	141	152	322	32	51	8	261	200	108	24	197
Hyderabad	340	661	868	1,869	104	45	10	1,582	1,424	991	221	883
Sukkur	222	234	263	719	67	24	13	650	532	412	377	375
Shikarpur including U. S. F.	71	455	698	1,224	34	26	6	1,175	935	690	121	830
Larkana	70	689	222	981	75	18	2	1,051	880	831	136	462
Nawabshah	100	87	359	546	50	8	8	405	309	234	105	337
Thar and Parkar	109	131	500	740	..	64	14	631	433	209	96	426
Aden	152	145	209	506	43	2	2	307	223	145	59	264
Banas Kantha	9	3	..	12	..	..	..	..	..	..	..	..
Kathiawar	39	..	..	39	39	..	..	..	..	..	39	..
TOTAL	7,291	43,538	39,948	90,777	11,409	2,048	797	63,384	52,632	29,900	28,056	49,535

RETURN

Classification of the income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bombay City.	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government .	10,32,878	43,164	9,777	9,121	6,615
	(b) „ „ Local authorities .	1,88,529	7,530	278	326	278
	(c) „ „ Companies, other public bodies and Associations.	22,45,612	75,631	3,275	2,477	4,755
	(d) „ „ Private employers .	4,82,553	17,575	793	1,210	267
2	Interest on Securities—					
	(a) On securities of the Government of India or of a Local Government.	80	..	..	..	..
	(b) On debentures or other securities of a local authority or a company.	14,51,678	11,947	..	..	..
3	Income derived from property .	22,97,305	1,21,364	3,623	6,401	3,351
4	„ „ „ business .	1,05,18,028	14,64,341	45,782	71,503	50,203
5	Professional earnings . . .	6,58,160	31,228	2,019	3,750	1,305
6	Income derived from other sources .	11,66,060	2,20,838	5,828	10,810	8,371
7	TOTAL OF ITEMS 1 TO 6 .	2,00,40,883	19,93,618	71,375	1,05,598	75,145
8	(a) Amount to be deducted on account of section 15.	2,35,937	12,930	550	885	244
	(b) Amount to be deducted on account of section 17.	84,000	15,231	1,135	2,391	2,838
9	Resultant demand . . .	1,97,20,946	19,65,457	69,690	1,02,322	72,063
10	Arrears	15,40,636	12,105	813	100	1,155
11	Penalties—					
	(a) Penal assessments under section 25 (2).	..	..	..	..	..
	(b) Penal assessments under section 28.	21,793	2,124	2,071	162	532
	(c) Penal recoveries under section 46 (1).	9,284	1,058	14	1	140
	(d) Other penalties and fines .	1,110	108	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	..	..	..	..	1,500
	(b) Other items . . .	4,806	2,359	47	..	..
13	TOTAL OF ITEMS 9 TO 12 .	2,12,98,575	19,83,211	72,635	1,02,585	75,390
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	4,35,584	8,175	3,017	3,714	509
	(b) On dividends of Companies under section 48.	13,24,536	1,58,186	10,591	7,142	943
	(c) To partners of firms under section 48.	1,49,430	28,046	825	12,106	428
	(d) Under section 49 . .	2,69,540	..	..	..	..
	(e) Under arrangement with the Indian States.	27,658	526	..	..	..
	(f) Other refunds . . .	15,12,055	87,053	1,629	11,792	800
15	TOTAL REFUNDS .	37,18,803	2,81,986	16,062	34,754	2,680
16	Net demand (item 13 *minus* item 15)	1,75,79,772	17,01,225	56,573	67,831	72,710
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	20,37,195	16,929	961	489	985
18	*Add*—Excess collections and advance payments.	2,289	837	5	..	
18-A	*Add*—Unpaid refunds for 1928-29	81,617	26,222	3,178	4,314	838
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	77,840	17,626	1,474	2,284	37
19	Net collections	1,55,48,643	16,93,729	57,321	69,372	72,526

No. I.

Presidency for the year ending 31st March 1929.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,881	15,528	14,729	10,004	39,964	1,64,823	15,839	17,363	27,513
979	912	765	797	387	6,731	642	1,783	330
2,235	4,385	3,958	1,938	1,862	6,387	653	17,988	1,366
6,366	133	578	580	392	16,271	4,483	7,408	983
..	..	..	..	..	..	..	..	..
1,806	..	2,207	..	..	281	..	..	..
48,016	8,149	23,715	10,286	15,398	75,331	4,136	34,781	6,553
2,34,887	1,22,940	3,82,869	1,42,267	1,66,513	4,43,514	71,248	3,10,432	1,05,387
12,272	1,555	14,828	6,112	7,122	19,811	5,068	6,138	11,005
76,763	5,263	2,658	1,861	38,572	19,405	2,467	4,584	7,010
4,03,205	1,58,865	4,46,307	1,73,845	2,70,210	7,52,554	1,04,536	4,00,477	1,60,147
3,271	692	2,337	408	616	17,302	362	630	2,233
6,364	2,558	4,063	1,460	6,002	16,062	1,094	5,591	2,032
3,93,570	1,55,615	4,39,907	1,71,977	2,63,592	7,19,190	1,03,080	3,94,256	1,55,882
1,200	3,907	727	..	3,500	42,457	10,019	7,456	1,163
..	..	..	..	1,570	..	..	..	..
550	957	861	1,439	1,159	2,545	54	1,942	..
613	610	401	71	466	2,547	56	1,170	1,309
..	..	..	..	..	..	..	..	..
..	..	30,000	5,000	2,500	5,352	200	700	..
47	120	77	18	51	197	38	65	61
3,95,980	1,61,209	4,71,973	1,78,505	2,72,838	7,72,288	1,13,447	4,05,589	1,58,415
11,285	821	144	173	929	5,986	1,076	850	1,952
74,966	1,016	1,605	862	2,782	17,424	2,962	5,375	2,906
2,626	..	..	..	..	..	237	5,497	..
..	..	..	..	..	..	..	47,147	..
19	..	..	..	..	..	..	..	..
9,705	4,765	6,127	200	1,579	16,361	19,623	3,459	882
98,601	6,602	7,876	1,235	5,290	39,771	23,898	62,328	5,740
2,97,379	1,54,607	4,64,097	1,77,270	2,67,548	7,32,517	89,549	3,43,261	1,52,675
1,711	3,447	1,942	..	18,968	55,567	2,410	7,619	7,179
100	..	..	..	..	..	1	..	..
6,678	173	861	..	2,524	11,353	579	1,804	102
1,803	122	9	..	585	2,617	463	1,684	1,322
3,00,643	1,51,211	4,63,007	1,77,270	2,50,519	6,85,686	87,256	3,35,762	1,44,276

RETURN

Classification of the income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government	8,793	30,985	11,125	9,029	11,579
	(*b*) „ „ Local authorities	467	519	228	339	354
	(*c*) „ „ Companies, other public bodies and Associations.	1,014	2,972	..	343	1,151
	(*d*) „ „ Private employers	137	660	3	372	46
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a Local Government.	..	..	..	..	..
	(*b*) On debentures or other securities of a local authority or a company.	..	..	..	..	..
3	Income derived from property	7,093	9,395	1,845	4,257	1,661
4	„ „ „ business	1,38,220	2,08,868	41,865	90,850	40,839
5	Professional earnings	4,324	9,514	2,368	3,369	3,265
6	Income derived from other sources	1,505	1,903	895	1,673	485
7	TOTAL OF ITEMS 1 TO 6	1,61,553	2,64,816	58,329	1,10,232	59,380
8	(*a*) Amount to be deducted on account of section 15.	425	4,045	1,307	1,163	1,730
	(*b*) Amount to be deducted on account of section 17.	2,451	1,697	613	1,584	801
9	Resultant demand	1,58,677	2,59,074	56,409	1,07,485	56,849
10	Arrears	1,959	1,608	1,223	307	63
11	Penalties—					
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessments under section 28.	40	473	..	100	125
	(*c*) Penal recoveries under section 46 (1).	851	6	930	155	22
	(*d*) Other penalties and fines	..	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	..	..	..	..	..
	(*b*) Other items	12	6	..	9	2
13	TOTAL OF ITEMS 9 TO 12	1,61,539	2,61,167	58,562	1,08,056	57,061
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	69	1,358	193	154	1,048
	(*b*) On dividends of Companies under section 48.	215	2,900	504	714	292
	(*c*) To partners of firms under section 48.	642	..	..	1,362	..
	(*d*) Under section 49	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	850	..	..	..
	(*f*) Other refunds	904	3,098	642	592	753
15	TOTAL REFUNDS	1,830	8,206	1,339	2,822	2,093
16	Net demand (item 13 *minus* item 15)	1,59,709	2,52,961	57,223	1,05,234	54,968
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,345	1,717	1,309	229	1,092
18	*Add*—Excess collections and advance payments.	..	7	..	..	53
18-A	*Add*—Unpaid refunds for 1928-29	256	981	36	582	244
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	36	828	377	105	..
19	Net collections	1,58,584	2,51,404	55,573	1,05,482	54,173

No. I—*contd.*

Presidency for the year ending 31st March 1929—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur.	Larkana.	Nawabshah.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13,515	4,145	1,03,585	1,696	34,599	51,522	8,778	22,855	7,555
469	1,337	36,033	30	2,237	2,451	778	601	578
59	1,864	1,15,157	..	2,044	..	538	377	..
763	701	79,095	171	3,416	78	506	54	218
..	..	..	..	..	..	..	..	..
..	..	63,599	..	..	..	..	..	..
17,353	17,333	1,34,940	800	24,786	5,206	6,840	2,918	1,855
96,199	24,716	5,79,896	19,448	90,040	57,980	98,940	28,956	29,719
3,357	1,876	31,078	128	5,065	3,621	2,492	2,990	368
4,616	3,272	35,857	1,463	9,785	589	2,273	6,950	123
1,36,331	55,244	11,79,240	23,736	1,71,972	1,21,441	1,21,145	65,701	40,416
496	373	4,727	165	4,206	3,832	850	2,553	765
3,475	1,246	9,494	186	2,876	1,904	8,660	665	2,812
1,32,360	53,625	11,65,019	23,385	1,64,890	1,15,705	1,11,635	62,483	36,839
8,315	1,876	43,798	381	2,424	..	17,629	1,539	64
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	140	..
531	23	..	592	..	..	..	59	55
..	..	473	..	173	..	1,511	..	..
..	..	..	..	..	..	..	..	..
186	1	10,935	3	15	12	34	5	5
1,41,392	55,525	12,20,225	24,361	1,67,502	1,15,717	1,30,809	64,226	36,963
2,322	4,240	4,540	..	171	186	58	56	10
1,921	6,912	10,418	14	2,050	288	904	134	15
2,498	5,340	14,869	807	..	6,098	11,014	..	1,108
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
167	461	33,799	1,019	3,830	2,544	11,414	1,600	689
6,908	16,953	63,626	1,840	6,051	9,116	23,390	1,790	1,822
1,34,484	38,572	11,56,599	22,521	1,61,451	1,06,601	1,07,419	62,436	35,141
8,896	7,143	70,062	1,126	7,335	999	4,417	3,366	15
..	..	22,107	..	108	..	32	..	..
292	1,184	1,110	104	456	..	111	91	168
131	189	76	34	10	..	88	66	71
1,25,749	32,424	11,09,678	21,465	1,54,670	1,05,602	1,03,057	59,095	35,223

RETURN No. I—*concld.*

Classification of the income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1929—*concld.*

Serial No.	Classification.	Thar and Parkar.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banas Kantha.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government	11,182	16,276	2,512	20,993	2,863	..
	(*b*) „ „ Local authorities	..	11,579	57	244	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	346	44,348	..	..	..	..
	(*d*) „ „ Private employers	..	11,660	..	..	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a Local Government.	..	..	..	..	..	..
	(*b*) On debentures or other securities of a local authority or a company.	..	..	25	..	..	..
3	Income derived from property	2,253	11,086	..	..	..	..
4	„ „ „ business	41,146	1,91,913	..	..	..	..
5	Professional earnings	294	1,154	..	..	285	..
6	Income derived from other sources	3,487	4,316	162	394	..	..
7	TOTAL OF ITEMS 1 TO 6	58,708	2,92,332	2,756	21,631	3,148	..
8	(*a*) Amount to be deducted on account of section 15.	1,291	1,784	..	..	17	..
	(*b*) Amount to be deducted on account of section 17.	1,351	1,394	..	16	..	..
9	Resultant demand	56,066	2,89,154	2,756	21,615	3,131	..
10	Arrears	778	3,957	..	..	..	..
11	Penalties—						
	(*a*) Penal assessments under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessments under section 28.	204	..	..	..	..	..
	(*c*) Penal recoveries under section 46 (1).	770	64	..	..	..	..
	(*d*) Other penalties and fines	..	..	..	..	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	..	..	..	..
	(*b*) Other items	2	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12	57,820	2,93,175	2,756	21,615	3,131	..
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	..	603	2	..	18	307
	(*b*) On dividends of Companies under section 48.	39	1,831	160	258	4	..
	(*c*) To partners of firms under section 48.	..	..	..	..	..	..
	(*d*) Under section 49	..	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Other refunds	3,020	1,104	..	96	76	..
15	TOTAL REFUNDS	3,059	3,538	162	354	98	307
16	Net demand (item 13 *minus* item 15)	54,761	2,89,637	2,594	21,261	3,033	—307
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,850	22,785	..	..	..	..
18	*Add*—Excess collections and advance payments.	1	..	..	..	..	..
18-A	*Add*—Unpaid refunds for 1928-29	195	..	..	14	..	..
18-B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	..	436	..	18	..	..
19	Net collections	53,107	2,66,416	2,594	21,257	3,033	—307

RETURN No. II.

Classification of the super-tax demand in the districts of Bombay Presidency in the year ending 31st March 1929.

Serial No.	Classification.	Bombay City.	Ahmeda-bad.	Broach.	Surat.	East Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Karachi City.	Hydera-bad.	Sukkur.	Shikarpur.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year . . .	71,42,841	7,10,881	1,583	31,925	19,002	12,267	14,091	5,164	99,419	385	4,412	2,526	6,267	93,888	3,214	366	..	70,627
2	Arrears	7,64,498	..	..	..	..	..	1,373	2,385	..	..	..	..	..	..	..	..	11,776	..
3	Miscellaneous including penalties .	61	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3 .	79,07,400	7,10,881	1,583	31,925	19,002	12,267	15,464	7,549	99,419	385	4,412	2,526	6,267	93,888	3,214	366	11,776	70,627
5	Refunds	10,39,483	77,108	1,486	762	258	..	918	5,534	..	..	..	..	..	..	..	..	4,865	..
6	Net demand (item 4 *minus* item 5) .	68,67,917	6,33,773	97	31,163	18,744	12,267	14,546	2,015	99,419	385	4,412	2,526	6,267	93,888	3,214	366	6,911	70,627
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates,	11,24,547	69,031	..	..	..	..	9,409	..	..	..	..	..	..	3,760	..	..	..	513
8	*Add*—Excess collections and advance payments,	65,353	..	..	..	..	..	875	..	..	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds of the year under review,	..	..	..	..	..	..	938	..	..	..	..	..	..	..	..	..	..	..
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year,	..	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Net collections	58,08,723	5,64,730	97	31,163	18,744	12,267	6,950	2,015	99,419	385	4,412	2,526	6,267	90,128	3,214	366	6,911	70,114

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